



Trustees' Financial Summary

FY2015-16

Submit ID: 0932-08784788

**** Recalculated ****

53 Valley County

0932 Hinsdale Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Edward Sugg **Phone #:** (406) 364-2314

(Signature)

(Date)

Chair, Board of Trustees: Keith Beil

(Signature)

(Date)

County Superintendant Lynne Nyquist

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
012	General	LOCAL		
023	Advancing Agriculture Education Program	STATE	23	NA
024	EMT GRANT	LOCAL		
225	Box Tops for Education	LOCAL		
250	P Card Rebate	LOCAL		
325	Tirtle 1 2014-2015	FEDERAL		
326	Title I, Part A, Improving Basic Programs 2015-2016	FEDERAL		84.010A
360	Title II Part A 2015-2016	FEDERAL		84.367
415	School Safety	LOCAL		
465	Wellness Grant	STATE		
516	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 13-14	FEDERAL		84.358A
519	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 14-15	FEDERAL		84.358A
520	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	FEDERAL		84.358A
910	Budget Amendment			
911	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	67,173.11		100,706.47	5,038.25
02	Taxes Receivable - Real and Personal (120-149)	2,417.41	315.28	323.19	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	69,590.52	315.28	101,029.66	5,038.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,417.41	315.28	323.19	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,394.02			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	61,779.09		100,706.47	5,038.25
52	TOTAL FUND BALANCE/EQUITY	67,173.11		100,706.47	5,038.25
53	TOTAL LIABILITIES AND FUND BALANCE	69,590.52	315.28	101,029.66	5,038.25

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,467.33	15,014.18	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			58,297.02	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		45,467.33	73,311.20	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		45,467.33	73,311.20	
52	TOTAL FUND BALANCE/EQUITY		45,467.33	73,311.20	
53	TOTAL LIABILITIES AND FUND BALANCE		45,467.33	73,311.20	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,254.89	33,186.16		
02	Taxes Receivable - Real and Personal (120-149)	137.93			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,392.82	33,186.16		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	137.93			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,254.89	33,186.16		
52	TOTAL FUND BALANCE/EQUITY	3,254.89	33,186.16		
53	TOTAL LIABILITIES AND FUND BALANCE	3,392.82	33,186.16		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
		(60)	(61)	(70)	(71)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,724.82	27,005.11		
02	Taxes Receivable - Real and Personal (120-149)		296.56		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,724.82	27,301.67		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		296.56		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,724.82	27,005.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,724.82	27,005.11		
53	TOTAL LIABILITIES AND FUND BALANCE	3,724.82	27,301.67		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,018.18	2,261.84		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	29,018.18	2,261.84		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	29,018.18	2,261.84		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	29,018.18	2,261.84		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	29,018.18	2,261.84		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	226,469.98	213,321.12
1112	District Levy - Personal Property	1,707.32	1,004.75
1113	District Levy - Heavy Motor Vehicles	80.71	0.00
1114	District Levy - Pers Prop/Mobile Homes	326.51	353.05
1130	Tax Title and Property Sales	0.00	119.76
1190	Penalties and Interest on Taxes	304.91	146.84
1510	Interest Earnings	227.50	227.50
1900	Other Revenue from Local Sources	0.00	3,018.26
3110	Direct State Aid	196,880.25	209,533.66
3111	Quality Educator	25,674.48	20,421.28
3112	At Risk Student	5,792.58	5,501.54
3113	Indian Education For All	1,183.20	1,169.28
3114	American Indian Achievement Gap	1,000.00	1,640.00
3115	State Spec Ed Allowable Cost Pymt to Districts	11,526.34	11,519.66
3116	Data For Achievement	870.00	1,120.00
3118	Natural Resource Development	1,403.00	2,352.35
3444	State School Block Grant	50,629.06	50,629.06
3445	State Combined Fund School Block Grant	0.00	4,663.86
3446	SB96 Block Grant Reimbursement	1,638.92	0.00
3460	Montana Oil and Gas Tax	24,106.54	7,411.81
6100	Material Prior Period Revenue Adjustments	2,092.30	-1,732.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		551,913.60	532,421.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		1XX	Personal Services - Salaries	196,517.80	215,256.29
		2XX	Personal Services - Employee Benefits	32,334.14	32,651.35
		3XX	Purchased Professional and Technical Services	1,643.00	0.00
		5XX	Other Purchased Services	313.47	50.00
		6XX	Supplies and Materials	6,527.85	8,692.70
		810	Dues and Fees	100.00	0.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	2,421.44	6,136.20
		2XX	Personal Services - Employee Benefits	612.48	1,472.05
		5XX	Other Purchased Services	86.59	0.00
		6XX	Supplies and Materials	1,154.55	131.05

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X	Educational Media Services		
		1XX	Personal Services - Salaries	2,635.11	3,231.13
		2XX	Personal Services - Employee Benefits	519.23	290.45
		5XX	Other Purchased Services	358.80	455.83
		6XX	Supplies and Materials	1,268.03	334.47
		23XX	Support Services - General Administration		
		1XX	Personal Services - Salaries	31,457.08	34,897.95
		2XX	Personal Services - Employee Benefits	6,163.37	6,842.50
		3XX	Purchased Professional and Technical Services	10,274.20	8,685.17
		4XX	Purchased Property Services	0.00	638.68
		5XX	Other Purchased Services	5,649.78	3,957.33
		6XX	Supplies and Materials	16,553.30	6,830.15
		810	Dues and Fees	5,277.06	6,349.83
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	11,240.37	13,617.80
		2XX	Personal Services - Employee Benefits	3,068.15	1,609.06
		3XX	Purchased Professional and Technical Services	0.00	2,100.00
		5XX	Other Purchased Services	541.94	2,003.57
		6XX	Supplies and Materials	2,530.21	3,548.33
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	27,099.12	41,181.89
		2XX	Personal Services - Employee Benefits	14,367.56	18,226.54
		3XX	Purchased Professional and Technical Services	14,662.50	880.66
		4XX	Purchased Property Services	34,799.38	27,126.90
		5XX	Other Purchased Services	3,116.35	3,502.13
		6XX	Supplies and Materials	10,851.72	19,986.36
		810	Dues and Fees	65.00	15.50
		27XX	Student Transportation Services		
		6XX	Supplies and Materials	0.00	102.49
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	31,151.47	35,222.00
		2XX	Personal Services - Employee Benefits	6,041.67	6,039.13
		6XX	Supplies and Materials	0.00	22.95
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	1,961.36	2,073.23
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	2,685.78	3,030.23
		2XX	Personal Services - Employee Benefits	531.61	515.55
		6XX	Supplies and Materials	0.00	32.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	2,050.50	1,087.50	
		2XX	Personal Services - Employee Benefits	134.73	92.16	
	34XX Extracurricular - Activities					
		5XX	Other Purchased Services	3,229.75	2,071.92	
		6XX	Supplies and Materials	1,239.15	188.01	
		810	Dues and Fees	623.00	613.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	1,962.50	1,770.50	
		2XX	Personal Services - Employee Benefits	168.26	213.74	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	956.13	4,232.54	
		2XX	Personal Services - Employee Benefits	5.07	29.09	
		5XX	Other Purchased Services	75.00	131.74	
		6XX	Supplies and Materials	1,092.93	894.75	
		810	Dues and Fees	0.00	20.00	
	910 Food Services					
	31XX Food Services					
		1XX	Personal Services - Salaries	15,592.14	19,998.96	
		2XX	Personal Services - Employee Benefits	6,052.86	6,129.80	
		3XX	Purchased Professional and Technical Services	150.60	181.00	
		5XX	Other Purchased Services	15.00	460.82	
		6XX	Supplies and Materials	14,533.69	3,306.59	
		810	Dues and Fees	237.40	150.50	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				534,700.18	559,313.05	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					114,728.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					532,421.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					559,313.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,394.02	Less Last Year	26,058.24	(4b)	-20,664.22	
					-20,664.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,173.11	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,903.32	29,149.28
	1112 District Levy - Personal Property	112.79	135.23
	1113 District Levy - Heavy Motor Vehicles	5.28	0.00
	1114 District Levy - Pers Prop/Mobile Homes	23.46	41.19
	1190 Penalties and Interest on Taxes	26.07	16.47
	1900 Other Revenue from Local Sources	149.37	280.50
	2220 County On-Schedule Trans Reimb	16,546.17	15,625.71
	3210 State On-Schedule Trans Reimb	12,114.07	15,625.71
	3444 State School Block Grant	744.37	744.37
	3445 State Combined Fund School Block Grant	4,663.86	0.00
	3446 SB96 Block Grant Reimbursement	152.55	0.00
	3447 SB96 Combined Block Grant Reimbursement	563.38	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,004.69	61,618.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	20,920.13	23,176.76
			2XX Personal Services - Employee Benefits	4,108.69	4,561.27
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	6.60	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	17,955.83	20,995.45
			2XX Personal Services - Employee Benefits	2,523.93	4,109.01
			3XX Purchased Professional and Technical Services	863.71	989.71
			4XX Purchased Property Services	2,763.26	707.50
			5XX Other Purchased Services	5,243.76	10,373.26
			6XX Supplies and Materials	10,553.68	7,336.62
			7XX Property and Equipment Acquisition	22.50	0.00
			810 Dues and Fees	250.00	21.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,212.09	72,270.58



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					10,652.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,618.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					72,270.58	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	32,078.26	28,684.39
	1112 District Levy - Personal Property	242.02	135.30
	1114 District Levy - Pers Prop/Mobile Homes	58.55	48.16
	1130 Tax Title and Property Sales	0.00	7.42
	1190 Penalties and Interest on Taxes	45.99	20.14
	1510 Interest Earnings	232.80	233.21
	1900 Other Revenue from Local Sources	322.98	358.01
	6100 Material Prior Period Revenue Adjustments	0.00	-28,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,980.60</u>	<u>1,236.63</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	64,285.00	31,366.70
415	School Safety				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	42,000.00	10,437.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>106,285.00</u>	<u>41,803.82</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	141,273.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,236.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,803.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,706.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.00	9.00
	1611 National School Lunch Program	13,926.94	14,198.70
	1900 Other Revenue from Local Sources	124.57	0.00
	3220 State Food Services Match	1,976.59	90.04
	4550 Federal Child Nutrition	12,562.95	18,986.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,600.05	33,284.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,486.41	10,134.18
			2XX Personal Services - Employee Benefits	1,943.90	2,358.43
			6XX Supplies and Materials	16,593.71	20,329.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,024.02	32,821.94

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	4,576.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,284.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,821.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,038.25	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	90,583.66	68,691.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>90,583.66</u>	<u>68,691.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	30,917.24	35,690.88
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	330.94	1,173.26
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	428.45	455.78
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	8,602.79	9,620.24
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	1,775.19	2,160.16
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	3,968.00	6,639.13
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,478.63	2,842.04
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,185.95	5,909.05
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	450.36	511.11
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	202.89	108.15
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	241.42	228.48
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	78.40	338.53
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	3,746.14	4,724.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>58,406.40</u>	<u>70,401.31</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					47,177.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					68,691.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,401.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,467.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
012	General	
	1510 Interest Earnings	41.40
225	Box Tops for Education	
	1920 Contributions/Donations from Private Sources	101.60
250	P Card Rebate	
	1920 Contributions/Donations from Private Sources	835.40
325	Tirtle 1 2014-2015	
	4200 Title I, Part A, Improving Basic Programs	5,940.95
326	Title I, Part A, Improving Basic Programs 2015-2016	
	4200 Title I, Part A, Improving Basic Programs	40,235.37
360	Title II Part A 2015-2016	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	0.00
465	Wellness Grant	
	5700 Resources Transferred from Other School Districts or Cooperatives	2,000.00
516	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 13-14	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,887.31
519	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 14-15	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,863.00
520	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,198.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69,103.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
023	Advancing Agriculture Education Program				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		191.16
			023 Subtotal		191.16
024	EMT GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		835.39
			024 Subtotal		835.39
325	Tirtle 1 2014-2015				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		743.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		10.35
			5XX Other Purchased Services		1,350.00
430	Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,921.00
		325 Subtotal			6,025.34
326	Title I, Part A, Improving Basic Programs 2015-2016				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		24,389.37
			2XX Personal Services - Employee Benefits		15,205.67
			6XX Supplies and Materials		0.27
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		0.08
			5XX Other Purchased Services		539.98
			6XX Supplies and Materials		100.00
		326 Subtotal			40,235.37
360	Title II Part A 2015-2016				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		21XX Support Services - Students			
			6XX Supplies and Materials		0.00
		360 Subtotal			0.00
465	Wellness Grant				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		1,000.30
		465 Subtotal			1,000.30
516	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 13-14				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			4XX Purchased Property Services		40.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		139.78
			6XX Supplies and Materials		2,364.59
		516 Subtotal			2,544.37
519	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 14-15				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		772.50
			5XX Other Purchased Services		1,642.87
			6XX Supplies and Materials		9,106.41



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		1,341.22
			519 Subtotal		12,863.00
520	Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,291.03
			5XX Other Purchased Services		1,768.03
			6XX Supplies and Materials		1,543.31
			810 Dues and Fees		596.28
			520 Subtotal		5,198.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					68,893.58

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					73,101.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,103.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,893.58 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,311.20 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
012 General	41.40	0.00	41.40
023 Advancing Agriculture Education Program	0.00	191.16	-191.16
024 EMT GRANT	0.00	835.39	-835.39
225 Box Tops for Education	101.60	0.00	101.60
250 P Card Rebate	835.40	0.00	835.40
325 Tirtle 1 2014-2015	5,940.95	6,025.34	-84.39
326 Title I, Part A, Improving Basic Programs 2015-2016	40,235.37	40,235.37	0.00
360 Title II Part A 2015-2016	0.00	0.00	0.00
465 Wellness Grant	2,000.00	1,000.30	999.70
516 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 13-14	1,887.31	2,544.37	-657.06
519 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 14-15	12,863.00	12,863.00	0.00
520 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) 15-16	5,198.65	5,198.65	0.00
Total	69,103.68	68,893.58	210.10



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	12,562.79	12,324.02	
	1112 District Levy - Personal Property	94.78	58.00	
	1113 District Levy - Heavy Motor Vehicles	4.47	0.00	
	1114 District Levy - Pers Prop/Mobile Homes	18.46	20.16	
	1190 Penalties and Interest on Taxes	18.01	8.33	
	1900 Other Revenue from Local Sources	126.49	248.09	
	3281 State Technology Aid	470.31	474.80	
	6100 Material Prior Period Revenue Adjustments	0.00	3,096.29	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>13,295.31</u>	<u>16,229.69</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		31,593.64	10,242.18
		6XX Supplies and Materials		25,779.75	4,123.90
		7XX Property and Equipment Acquisition		790.22	0.00
		810 Dues and Fees		550.00	0.00
	23XX Support Services - General Administration				
		6XX Supplies and Materials		0.00	380.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>58,713.61</u>	<u>14,746.08</u>

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						5,967.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,229.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,746.08 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	4,196.29	(4b)	-4,196.29 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,254.89 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,141.42	11,646.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,141.42</u>	<u>11,646.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	8,826.48
			6XX Supplies and Materials	3,588.28	1,982.23
	23XX Support Services - General Administration				
			6XX Supplies and Materials	869.53	0.00
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	0.00	177.45
	27XX Student Transportation Services				
			7XX Property and Equipment Acquisition	9,000.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	0.00	9,347.67
	910 Food Services				
	31XX Food Services				
			6XX Supplies and Materials	0.00	10,158.01
			7XX Property and Equipment Acquisition	10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>23,457.81</u>	<u>30,491.84</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	52,031.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,646.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,491.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,186.16	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	20,087.97	4,930.23
	5400 Proceeds from Long-Term Liabilities	95,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>115,587.97</u>	<u>4,930.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	1,673.76	0.00
			8XX Other Expenditures	0.00	1,080.70
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	95,520.00	18,518.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>97,193.76</u>	<u>19,599.62</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	18,394.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,930.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,599.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,724.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	27,014.56	26,500.50
	1112 District Levy - Personal Property	203.86	124.64
	1113 District Levy - Heavy Motor Vehicles	9.61	0.00
	1114 District Levy - Pers Prop/Mobile Homes	39.69	43.39
	1190 Penalties and Interest on Taxes	38.05	18.12
	1900 Other Revenue from Local Sources	0.00	318.46
415	School Safety		
	5301 School Safety and Security Transfer	42,000.00	10,437.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>69,305.77</u>	<u>37,442.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	26,587.00	0.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	0.00	27,031.46
			850 Interest on Debt	0.00	111.93
910	Budget Amendment				
	190	School Safety Projects			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	4,170.00	0.00
			6XX Supplies and Materials	407.62	0.00
			7XX Property and Equipment Acquisition	37,422.38	5,655.24
911	Budget Amendment				
	190	School Safety Projects			
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	4,781.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>68,587.00</u>	<u>37,580.51</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					27,143.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37,442.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,580.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,005.11	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	15,664.88	17,109.11
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	222,263.65	213,228.54
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,711.86	4,267.41
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	190.45	0.00
XX	XXX	26XX	41X Energy Utility Services	23,123.41	16,591.04
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	159,529.38	38,303.71
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	7,711.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	7,711.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,570.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,104.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	43,357.31
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,222.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,039.13	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	22.95	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,073.23	0.00	0.00	0.00	0.00
Totals			43,357.31	0.00	0.00	0.00	0.00

43,357.31

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	10,613.40	0.00	0.00	0.00	10,613.40
Buildings	680,506.64	0.00	0.00	0.00	680,506.64
Machinery and Equipment	728,585.36	0.00	0.00	0.00	728,585.36
Totals at Historical Cost	1,419,705.40	0.00	0.00	0.00	1,419,705.40
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,419,705.40	0.00	0.00	0.00	1,419,705.40

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	12,278.00	747.00	0.00	0.00	13,025.00	0.00	13,025.00
Loans Payable	95,500.00	0.00	28,224.09	0.00	67,275.91	0.00	67,275.91
Total Governmental Activity							
Non-bond Long-Term Liabilities	107,778.00	747.00	28,224.09	0.00	80,300.91	0.00	80,300.91

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	105,811.00	-32,717.00	0.00	73,094.00
Net Pension - TRS	366,930.00	-9,564.00	0.00	357,366.00